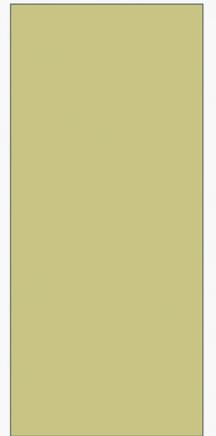


2016 GENERAL FUND APPROPRIATION

KICK OFF DISCUSSION



AGENDA

- Annual estimate of available funds
 - Review of changes and assumptions
- Review of current operating appropriation
- Review of potential expense changes for 2016

ANNUAL ESTIMATE OF OPERATING REVENUE

	2013 Actual	2014 Actual	2015 Revised Estimate	2016 Revised Estimate
PERMISSIVE SALES TAX	\$ 22,758,779	\$ 23,920,045	\$ 25,934,240	\$ 26,972,000
CHARGES FOR SERVICES	\$ 10,198,840	\$ 9,511,832	\$ 9,574,114	\$ 9,175,540
PROPERTY TAXES	\$ 7,738,216	\$ 7,771,709	\$ 8,005,740	\$ 8,042,105
CASINO REVENUE	\$ 2,253,794	\$ 2,401,189	\$ 2,340,575	\$ 2,300,000
OTHER REVENUES	\$ 1,058,191	\$ 1,091,741	\$ 1,043,522	\$ 1,031,303
PROPERTY TAXES - STATE	\$ 998,309	\$ 1,005,815	\$ 1,031,561	\$ 1,010,930
LOCAL GOVERNMENT	\$ 1,147,108	\$ 1,121,448	\$ 1,200,000	\$ 1,225,731
FINES & FORFEITURES	\$ 1,072,551	\$ 1,042,224	\$ 1,048,132	\$ 1,053,520
LICENSES & PERMITS	\$ 1,009,610	\$ 995,230	\$ 1,134,731	\$ 990,200
OTHER INTERGOVERNMENTAL	\$ 741,477	\$ 969,870	\$ 942,622	\$ 935,340
INVESTMENT EARNINGS	\$ 678,956	\$ 659,576	\$ 833,105	\$ 800,000
TOTAL OPERATING REVENUES	\$ 49,655,831	\$ 50,490,681	\$ 53,088,342	\$ 53,536,669
NON-OPERATING	\$ 3,142,992	\$ 3,463,504	\$ 2,965,786	\$ 2,785,074
TOTAL REVENUES	\$ 52,798,823	\$ 53,954,185	\$ 56,054,128	\$ 56,321,743

REVENUE CHANGES/ ASSUMPTIONS

- Sales Tax
 - 2015 revised to 8.4% average annual growth (9.2% YTD August)
 - 2016 growth level estimated at 4% - \$1.0M
- Charges for Services
 - 2015 Estimate is \$62K higher than 2014 actual
 - 2016 Estimate is \$399K less than 2015 estimate
 - \$180K reduction in Conveyance Fee
 - \$168K reduction in indirect cost
 - \$106K reduction in Recorder Fees
 - \$31K reduction in Sheriff fees

REVENUE CHANGES/ ASSUMPTIONS

- Property Tax
 - 2015 - 3% growth - \$234,000
 - 2016 – 0.5% growth - \$36,000
- Casino Receipts
 - 2015 – 2.5% reduction - \$61,000
 - 2016 – 1.8% reduction - \$41,000
- Other Revenues
 - Lease revenue in 2016 excludes Auto Title Storage Building

REVENUE CHANGES/ ASSUMPTIONS

- Local Government Funds
 - Revision to 2015 based on State GRF Tax receipts increase of \$79,000
 - 2016 estimate provided by State reflects a \$25,000 increase
- Fines & Forfeitures
 - Holding flat at \$1M
- Licenses & Permits
 - 2015 revised to reflect better than planned year due to several large projects - \$140K
 - 2016 estimated at a reduction to offset the one time increase for the 2015 permits – (\$145K)

REVENUE CHANGES/ ASSUMPTIONS

- Other Intergovernmental
 - Holding flat for Assigned Counsel and Public Defender reimbursements
 - Small reductions in State and Federal funds – (\$9K)
- Investment Income
 - Based on current portfolio earnings and estimates for the Treasurer held funds the revenues have started to increase
 - 2015 - \$173K increase from 2014
 - 2016 – (\$33K) decrease from 2015 estimate due to final draw down of Ivy Pointe property and interest earnings on that investment -(\$69K)

2015 APPROPRIATION TARGET

Lesser of:

Estimated 2015 Operating Revenues	\$53,088,342
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Estimated 2016 Operating Revenues	\$53,536,669
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2016 Operating Expense Target	\$53,088,342
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GENERAL FUND OPERATING EXPENSES

- 2015 Original Operating Appropriation \$50,893,166
- Changes to date (\$ 6,950)
- Current Operating Appropriation \$50,886,216

Operating Expense Target \$53,088,342

- Funds that can be added to the current appropriation level:
\$2,202,126

POTENTIAL EXPENSE NEEDS/SAVINGS IN 2016

Presidential Election Year Request (includes salary increases)	\$491,000
FOP Increases (Steps, 2.5% rate increase)	\$483,000
Facilities Staffing Changes(\$82.6K)/ISD Staff Change & Software(\$124K)/Planning Staff Increase (\$60K)/Building Inspector addition (\$67K)	\$333,600
Auditor Changes to staff sharing/MUNIS maint increases	\$194,000
Healthcare increase in contributions	\$135,000
Healthcare for 30+ hour employees	\$0-119,000
Other request – Additional Veteran Service Officer (\$78K), Muni Clerk additional positions (\$89K), FT Public Defender (\$45K), Probate staff change/addition (\$67K), Juvenile Court Staff Additions (\$14K), Juvenile Detention rate increases (\$53K)	\$346,000
CASC - Full year at average 25 clients vs. 48 planned in 2015	(\$ 246,580)

TOTAL POTENTIAL CHANGES \$1,736,020-\$1,855,020

Actual Expense needs will be determined through meetings with departments and Elected Officials

WHAT IS REALLY AVAILABLE?

- Based on revenue growth \$2,202,126
- Potential savings/(expenses), if approved \$1,800,000
- Minimum Available for other increases \$ 402,126
- 1% salary Action for non-bargaining General Fund is approximately \$212K